

S. 697

At the request of Mr. BAUCUS, the names of the Senator from West Virginia (Mr. BYRD) and the Senator from Iowa (Mr. HARKIN) were added as cosponsors of S. 697, a bill to modernize the financing of the railroad retirement system and to provide enhanced benefits to employees and beneficiaries.

At the request of Mr. HATCH, the names of the Senator from South Dakota (Mr. JOHNSON), the Senator from Ohio (Mr. DEWINE), and the Senator from North Carolina (Mr. HELMS) were added as cosponsors of S. 697, *supra*.

At the request of Mr. HATCH, the names of the Senator from South Dakota (Mr. JOHNSON), the Senator from Ohio (Mr. DEWINE), and the Senator from North Carolina (Mr. HELMS) were added as cosponsors of S. 697, *supra*.

S. CON. RES. 11

At the request of Mrs. FEINSTEIN, the names of the Senator from Louisiana (Ms. LANDRIEU), the Senator from Michigan (Ms. STABENOW), and the Senator from North Carolina (Mr. EDWARDS) were added as cosponsors of S. Con. Res. 11, a concurrent resolution expressing the sense of Congress to fully use the powers of the Federal Government to enhance the science base required to more fully develop the field of health promotion and disease prevention, and to explore how strategies can be developed to integrate lifestyle improvement programs into national policy, our health care system, schools, workplaces, families and communities.

S. CON. RES. 28

At the request of Ms. SNOWE, the name of the Senator from New Jersey (Mr. TORRICELLI) was added as a cosponsor of S. Con. Res. 28, a concurrent resolution calling for a United States effort to end restrictions on the freedoms and human rights of the enclaved people in the occupied area of Cyprus.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. HUTCHINSON (for himself, Mrs. LINCOLN, Mr. BREAUX, and Mr. DEWINE):

S. 758. A bill to amend the Food Security Act of 1985 to authorize the annual enrollment of land in the wetlands reserve program, to extend the wetlands reserve program through 2005, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

Mr. HUTCHINSON. Mr. President, I ask unanimous consent that the legislation that I am introducing today with Senators LINCOLN, BREAUX, and DEWINE be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 758

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. WETLANDS RESERVE PROGRAM.

(a) ANNUAL ENROLLMENT AUTHORITY.—Section 1237(b) of the Food Security Act of 1985

(16 U.S.C. 3837(b)) is amended by striking paragraph (1) and inserting the following:

“(1) ANNUAL ENROLLMENT AUTHORITY.—For each of calendar years 2001 through 2005, the Secretary may enroll in the wetlands reserve program not more than 250,000 acres.”.

(b) EXTENSION OF PROGRAM.—

“(1) IN GENERAL.—Section 1237(c) of the Food Security Act of 1985 (16 U.S.C. 3837(c)) is amended by striking “2002” and inserting “2005”.

“(2) FUNDING.—Section 1241(a) of the Food Security Act of 1985 (16 U.S.C. 3841(a)) is amended by striking “2002” and inserting “2005”.

(c) COOPERATIVE AGREEMENTS.—Section 1237F of the Food Security Act of 1985 (16 U.S.C. 3837f) is amended—

(1) by redesignating subsection (b) as subsection (c); and

(2) by inserting after subsection (a) the following:

“(b) COOPERATIVE AGREEMENTS.—Notwithstanding chapter 63 of title 31, United States Code, for purposes of carrying out this subchapter, the Secretary may enter into a cooperative agreement with a State, a political subdivision of a State, or any organization or person, for the acquisition of goods or services (including personal services) if the Secretary determines that—

“(1) the purposes of the agreement serve wetland conservation;

“(2) all parties to the agreement contribute resources to the accomplishment of the purposes; and

“(3) the agreement furthers the purposes of this subchapter.”.

By Mr. SMITH of New Hampshire:

S. 759. A bill to amend title 4 of the United States Code to prohibit a State from imposing a discriminatory tax on income earned within such State by nonresident of such State; to the Committee on Finance.

#### THE NONRESIDENT INCOME TAX FREEDOM ACT OF 2001

Mr. SMITH of New Hampshire. Mr. President, I rise today to introduce a bill called “The Nonresident Income Tax Freedom Act of 2001.”

My legislation would prohibit a state from imposing income taxes on income earned within such state by nonresidents of such state.

Simply put, my bill bans state income taxes levied on nonresident workers.

I am sure that every American has studied the Boston Tea Party.

In 1776, the 13 American colonies refused to pay unjust taxes and declared their independence from Britain.

The resulting American revolution was a revolution of ideas and together the 13 colonies created a government which derived its just authority from the consent of the governed.

In 1764, Britain imposed the Sugar Act on the American colonies, that tax was followed by the Stamp Act and the Townshend Revenue Act.

The Stamp Act was essentially a paper tax of less than one cent, but this tax inspired the formation of the Sons of Liberty, who burned the stamps in protest of the tax.

A tea tax was imposed on the American colonies of less than one cent, but this tax motivated Bostonians to protest the tax in the Boston Tea Party.

The result of these British taxes were that Americans openly rebelled in order to fight those unjust taxes.

I am not comparing the current situation to the American revolution, but I am proposing legislation consistent with the theme of the American Revolution—No taxation without representation.

When a citizen from New Hampshire goes to work in Massachusetts or Maine or Vermont and pays their income tax, it is not reciprocated. We don't have an income tax. We don't tax them. They don't live in that State, and, therefore, I don't believe they should pay that tax.

My bill will grant Federal protection for nonresident taxpayers and prohibit this taxation without representation.

I hope my colleagues will look carefully at this regardless of the tax situation in their own States. The State of Oklahoma, or the State of New Hampshire, or any other State has a perfect right to tax its citizens in whatever way the citizens allow their elected representatives. But the question is, Should the citizens of Wyoming or some other State tell another State what taxes they should pay on their citizens?

The problem exists today where workers from one State are being taxed by others, and these taxpayers have no vote. They have no say and no recourse into how their income tax money is spent. Approximately 90,000 from New Hampshire go to Massachusetts and work. The taxes are collected from them for Massachusetts income taxes. They have no recourse. They have to pay those taxes.

As a matter of fact, New Hampshire residents pay over \$200 million in income taxes to Maine, Massachusetts, and Vermont, all of which have income taxes. New Hampshire doesn't. In 1999, Vermont imposed an income tax on 10,840 New Hampshire residents and raised \$10.2 million in revenue off the backs of New Hampshire workers who had nothing to say about it, nor could they do anything about it.

In 1998, Massachusetts levied an income tax on 89,336 New Hampshire residents and raised \$184 million, again, off the residents of New Hampshire.

And finally, in Maine, in 1998, 8,219 New Hampshire residents were taxed and \$9.3 million was raised in revenue.

This is taxation without representation. I am not trying to start another Revolutionary War here, but it is not fair. I believe that whether you have an income tax or not in your State, the issue is really should you be able to levy an income tax against another citizen who lives in another State.

In New Hampshire, we have always had a keen interest in taxes, as a matter of fact, a keen interest in less taxes. One of the greatest Governors in the history of our State, Gov. Meldrim Thomson, passed away last Thursday at the age of 89. Mel Thomson was a hero to many of us in the antitax movement. His campaign theme, when